



Exploring Accounting Teachers' Effective Implementation of Assessment for Learning in the Classroom

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ABSTRACT

In this empirical paper, we discuss the factors impacting Accounting teachers' effective implementation of assessment for learning (AfL) in the classroom and the action on the possible solutions in dealing with the impeding factors. AfL is considered a critical requirement for Accounting teachers and, if implemented effectively, improves the quality of learning. However, factors such as deficient subject and pedagogical content knowledge, inadequate assessment literacy and a lack of effective feedback have a significant impact on the effective implementation of AfL. Critical pedagogy framed the study theoretically and interrogated the factors impacting Accounting teachers in implementing AfL in the classroom and created an environment wherein teachers may share best practices relating to the administration of tasks. The qualitative research approach was utilised as a methodology, and Participatory Action Research was used as a research design. Thematic analysis was used to classify, analyse and interpret the data to get in-depth knowledge from the participants, who had to be in possession of a professional teaching qualification in Accounting and actively taught the subject in school for the past five years. The study findings indicate a need to develop and support teachers in implementing AfL to provide opportunities to identify learning gaps and devise scaffolding strategies to assist learners. Accounting teachers were equipped with the knowledge and skills to construct quality AfL tasks to assist the learners in acquiring the necessary expertise, skills and values in the subject.

KEYWORDS

Accounting; assessment for learning; assessment literacy; feedback; pedagogical content knowledge; subject content knowledge.

INTRODUCTION

Assessment for learning (AfL), synonymously known as formative assessment, is an essential and powerful intervention utilised in the classroom to promote effective teaching and learning (Motsoeneng & Moreeng, 2022; Schildkamp et al., 2020). It is defined as the process of seeking and interpreting evidence for utilisation by the learners and teachers to decide; where the learners are in their learning; where they need to go; and how best to get there (Westbroek et al., 2020). AfL is a practical intervention and is implemented in phases. To conduct each phase, teachers ought to design meaningful tasks to establish the learners' thinking, inquire about their understanding and guide future teaching (Darong & Niman, 2021). As such, AfL is a necessary component in the teaching and learning process as it involves the teachers, learners and peers through discussion, tasks and activities in the classroom. Thus, as suggested by the literature, AfL is the most appropriate form of assessment to enhance meaningful learning as it promotes learner involvement in assessment and responsibility in learning (Prashanti & Ramnarayan, 2019; Shatri & Zabeli, 2018; Sibanda & Marongwe, 2022; Suichi, 2016).

Brown (2019) suggests that teachers need adequate capabilities to integrate AfL with the subject and pedagogical content knowledge to cater to their learners' needs and provide helpful feedback. Without the necessary knowledge and skills, such as understanding concepts or knowing common misconceptions related to the subject, teachers are deemed not to provide the necessary support for learner development (Moloi & Molise, 2021). Furthermore, Francotte et al. (2023) assert that teachers need to be equipped with the necessary expertise and competencies to construct assessments that achieve the aims and objectives. This includes the ability to develop questions that produce evidence about the learners' learning and to evaluate the assessment instruments critically. However, Schildkamp et al. (2020) indicate that teachers struggle to use assessments meaningfully in their classrooms to promote effective teaching and learning, especially in Accounting.

Previously, Accounting teaching and assessment emphasised recording, task completion, content memorisation and regurgitation of clear-cut answers that were descriptive of surface-learning (Butler et al., 2019; Turner & Tyler, 2022). With the curriculum reform that initiated paradigm shifts in teaching and assessment, Accounting moved away from merely recording transactions and bookkeeping to learners understanding concepts and principles and acquiring skills in analysing and interpreting financial information (Mdluli, 2020). This movement meant that the traditional methods of teaching to transfer knowledge and having assessments to establish the understanding of information were considered ineffective in developing the necessary skills, values and knowledge in Accounting (Keevy, 2020). Thus, through AfL, Accounting teachers are afforded an opportunity to use assessment to focus on learning as it occurs and provide a way to strengthen and develop the learners' competence in the subject (Heritage & Wylie, 2018).

Although the benefits of implementing AfL in teaching and learning are well documented, research indicates that the implementation process is a complex task for teachers (William,

2018; Yan et al., 2021). Yan and Brown (2021) conducted a study on AfL in the Hong Kong assessment reform and determined the borrowing of the AfL policy as ambitious, but largely ineffective, as summative assessments were used for decision-making. Mahmud and Amin (2023) also undertook research on teachers' perceptions towards the implementation of AfL in Iraq, and, in their findings, discovered that teachers believed that teaching the implementation of AfL is challenging. In the context of South Africa, though, there is a limited number of studies on the implementation of AfL. Mahlambi et al. (2022) indicate a limitation of teachers' knowledge of AfL that emanates from a lack of understanding. Thus, this study has identified a gap in the implementation of AfL in an Accounting classroom and sought to explore the factors impacting the effective implementation of AfL, as well as train teachers through workshops on the implementation of AfL.

Problem Statement

Globally, Accounting has received ongoing criticism about the poor performance of learners due to the decline in enrolment numbers and a low pass rate in the subject (Hendriks & Dunn, 2021; Koopman, 2018). In South African schools, Accounting is a subject that is taught in the Further Education and Training Phase, which starts from Grade 10–12. It embraces knowledge, skills, values and attitudes that focus on Financial Accounting, Managerial Accounting and Auditing (Department of Basic Education, 2011). Literature in Accounting indicates a consistent analysis of results in learners who have performed poorly in the subject due to a lack of informal tasks and ineffective implementation of AfL in the classroom (Alfordy & Othman, 2021; Mkhize et al., 2022). South Africa is no exception, as the Department of Basic Education's diagnostic reports (2020; 2021; 2022) have also constantly reported a low pass rate and a deterioration in enrolment numbers, which has been attributed to a lack of administration of the assessments and implementation of AfL. This lack of implementation of AfL in the Accounting classroom is a result of inadequate knowledge and skills by Accounting teachers to apply the AfL intervention and principles, which unfortunately deprives learners of an opportunity to strengthen and develop their competence in the subject. Thus, this study has identified a gap and sought to explore the factors impacting Accounting teachers' effective implementation of AfL in the classroom and act on the possible solutions for dealing with the impeding factors.

THEORETICAL FRAMEWORK

In this study, Critical Pedagogy (CP) was used as a lens to interrogate the factors impacting Accounting teachers' effective implementation of AfL in the classroom. The historical background of CP can be traced to critical theory, which was developed at the University of Frankfurt in the *Institut fur Sozialforschung* (Institute of Social Research) in 1923. CP uses the principles of critical theory as its primary source. The key authors associated with CP include Paulo Freire, Wolfgang Klafki, Michale Apple, Peter McLaren, Ira Shor, Patti Lather and Henry Giroux (Smith & Seal, 2021). CP is an appropriate approach to teaching and learning, as it intends to transform relations of power that are oppressive and marginalising to people and humanise

and empower them to achieve social transformation (Dube & Hlalele, 2018; Hur, 2019). The aim of CP is to raise awareness and rejection of violation and discrimination against people, such as Accounting teachers struggling with the implementation of AfL, to emancipate, empower and transform their conditions (Agnello et al., 2020; Pennycook, 2021).

CP is a suitable theoretical framework for this study, as it focuses on transforming the marginalised and oppressed people to rescue them from being mere objects of education to being the subjects of their own autonomy and emancipation (Chan, 2023). Through CP, Accounting teachers were provided with an opportunity to design and construct meaningful AfL activities, which they implemented in their respective classrooms with the aim of supporting learners to think critically and develop consciousness. CP views teachers as problem posers (Freire, 2018); in this context, a workshop was organised to capacitate teachers to create an environment wherein learners learn through problem-solving and the practical application of Accounting, which led to learners taking more active roles. Thus, by using problem-posing education in the classroom, teachers managed to create educational conditions, wherein AfL strategies were implemented to support and strengthen learning (Heitink et al., 2016).

LITERATURE REVIEW

Accounting as a school subject

Accounting is a discipline that continues to develop due to the changes in the business environment that originates from technological improvements, globalisation, and market and regulatory pressures (Handoyo & Anas, 2019). These changes in the business environment have ignited significant adjustments in the manner in which Accounting is taught and assessed in schools. In previous years, teaching Accounting emphasised the process of transmitting facts and procedures so that learners could solve financial problems and fulfil assessment requirements (Wong et al., 2019). In that instance, the interaction and engagement between the teachers and learners were limited, and the focus was on covering the syllabus for the external examinations. However, with the fast-changing socio-economic developments in the world, Accounting not only requires a focus on technical knowledge and skills, but a broader scope of skills and analytical abilities (De Villiers, 2021). Therefore, it is essential that the teaching and assessment of Accounting develop learners to think critically and communicate effectively to meet socio-economic challenges, as presented by the change in the business environment.

Accounting as a school subject provides a basis for learners to understand the economic activities and conditions of a business (Diseko & Modiba, 2016). It serves as a common language in the business environment and facilitates communicating reliable financial results to the necessary stakeholders (Carnegie et al., 2021). When learners are grounded in the knowledge of fundamental financial transactions, analysis, interpretation and communication of financial statements, they are able to understand the Accounting concepts regarding basic principles and practice. Accordingly, for learners to solve Accounting problems, they need to know and

understand the theoretical concepts by working through financial problems until they reach a point of proficiency (Arek-Bawa, 2018). Thus, the effective implementation of AfL in an Accounting classroom ensures an appropriate adaptation of teaching and learning activities that seek to equip learners with the necessary knowledge and skills to analyse and interpret financial information and solve problems.

Assessment in Accounting

Assessment is defined as a continuous process that occurs before, during and after schooling and can be classified as summative or formative (Kruger, 2019). The summative assessment focuses on judgement, measurement and report of learners' progress, whilst AfL, also known as formative assessment, concerns itself with the diagnostic information used by the teacher to determine the next step to advance learning (Black & Wiliam, 2018; Darong & Niman, 2021). In the context of Accounting, assessments in previous years highlighted the learners' ability to enter financial information accurately into the correct books of accounts, as well as the precision of totals and balances (Ngwenya, 2012). Regrettably, this led the assessment to rely on recording and memorising transactions that disregarded the learners' analytical and interpretation skills, which required critical-thinking. In preparing learners for complexities in the business environment, Ngwenya and Arek-Bawa (2020) suggest that assessment tasks in Accounting ought to go beyond remembering and understanding disciplinary concepts and to include analysis, synthesis and evaluation of data.

AfL is a practical intervention and is implemented in phases, namely establishing where the learners are in their learning, where they need to go, and how best to get there (Graham et al., 2021). In each phase, teachers design meaningful assessment tasks and activities to determine the learners' thinking, enquire after their understanding and provide timeous feedback to improve learning. Essentially, AfL necessitates that teachers and learners determine the learning objectives and success criteria and actively utilise assessment to provide self, peer and teacher feedback on learners' ongoing progress toward shared and established goals (DeLuca et al., 2015). The main principles of AfL recognise assessment as central to classroom practice, focus on learners' learning, and prioritise constructive feedback to guide learners to improve learning. When AfL is central to the process of teaching and learning, it serves the purpose of learning and encourages critical, active and deep learning, rather than rote learning and memorisation (Qhosola, 2017).

Assessment in Accounting necessitates a complete involvement and participation of the learners in the learning process to analyse and interpret financial information to solve problems. With the paradigm shift, as ignited by the curriculum reform and changes in the business environment, assessment moved from the conventional practice of recording transactions and bookkeeping to the comprehension of principles and concepts in Accounting to analyse and interpret financial information. There is substantial evidence that the effective implementation of AfL enhances teaching and learning in the classroom (Fletcher, 2016; Tolgfors, 2018). However, the literature indicates that there is limited research on assessment in the discipline

of Accounting (Curtis, 2011; Juggath, 2018; Van Rooyen, 2016). Furthermore, in its implementation, research indicates the challenges faced by teachers, such as subject and pedagogical deficiencies and learner engagement (Bennet, 2011; Zhou et al., 2020). Thus, this study sought to explore the factors impacting Accounting teachers' effective implementation of AfL in the classroom and act on the possible solutions for dealing with the impeding factors.

Factors impacting the implementation of AfL

The factors impacting the implementation of AfL involve a wide range of facets; thus, this study focused on Accounting pedagogical content knowledge, which includes subject and pedagogical content knowledge, assessment literacy and feedback.

i) Accounting pedagogical content knowledge

Pedagogical content knowledge is defined as a framework of comprehension, expertise, competency and arrangement that a teacher needs to perform effectively in a given teaching environment (Kutluca, 2021). Teachers ought to possess adequate content knowledge and pedagogical knowledge for the effective implementation of AfL in the Accounting classroom (Molise, 2020). Ngwenya and Arek-Bawa (2020) argue that the effective teaching of Accounting necessitates an in-depth understanding of equations, principles and concepts concerning the subject. This suggests a thorough grounding of the Accounting content to enable teachers to identify errors and misunderstandings within the subject (Jonda & Modise, 2022). Teachers with adequate content knowledge can make crucial connections among topics, including contextualised examples when explaining the content to learners (Modise, 2016). However, teachers with deficient knowledge and skills in teaching and assessing content in Accounting deprive the learners of the opportunities to gain skills such as reasoning and problem-solving (Manda, 2014).

AfL, as an essential part of the planning, fulfils a necessary role for effective teaching and learning; as such, Accounting teachers, as pedagogical experts, are required to use the learners' assessment information to plan their lessons (Alonzo, 2016). This implies that teachers need to have competent expertise to select and use the appropriate methodologies to adapt the content and assessment strategies to meet the learners' learning. However, teachers with inadequate pedagogical content knowledge are unable to choose the appropriate teaching and assessment methods; as a consequence, impacting learner performance in the classroom negatively (Manzi & Moreeng, 2023). Thus, priority should be given to teachers that have deficient Accounting pedagogical content knowledge to strengthen and support learners through the effective implementation of AfL to enhance academic performance (Lee et al., 2018).

Literature reveals numerous factors associated with the challenges relating to the content and pedagogical knowledge of Accounting teachers (Modise, 2016; Modise et al., 2020; Moloi & Molise, 2021). These factors were categorised as misconceptions and misunderstandings, inadequate knowledge and skills to construct AfL tasks, difficulty applying Accounting principles, concepts and procedures, and lack of formative testing. These studies indicate a lack of formative testing and inadequate knowledge and skills to construct AfL tasks

as undesirable (Department of Basic Education, 2021; 2022). Accounting teachers should build the learners' confidence, using short AfL tests and tasks to determine their ability to apply the knowledge and skills in the subject and close identified gaps, using meaningful assessment strategies. Thus, Accounting teachers with deficient Accounting pedagogical content knowledge who are not able to identify misconceptions choose the appropriate teaching strategies and construct meaningful AfL tasks, which in turn influence poor academic performance in the subject (Granitz et al., 2021).

ii) **Assessment literacy**

Xu and Brown (2016) describe assessment literacy as a competence that combines knowledge about assessment with the concepts of assessment that permit teachers to deal with assessment issues within a given context. Also, Popham (2018) defines assessment literacy as consisting of teachers' subject and pedagogical knowledge, the ability to articulate clear learning objectives, provide useful and effective feedback and assist learners in their assessment, which results in enhanced learning. Key to these definitions is that assessment literacy deals with teachers' competence to use a combination of skills and knowledge to design and implement meaningful AfL activities to support and strengthen learning in the classroom. Scholars such as Meijer et al. (2023) note that teachers' assessment literacy affects the quality and value of AfL activities that are administered in the classroom, and it is an essential part of teacher competence. Thus, how teachers perceive, construct and implement AfL activities in their classroom strongly affects its success (Yan et al., 2022). However, despite the benefits and significance of implementing AfL in the classroom, the literature indicates that many teachers are reluctant to change their conceptions and practices (Christoforidou & Kyriakidies, 2021). This is because numerous teachers struggle with AfL and cannot easily implement it; thus, opting to resort to avoiding doing it or ending up doing it poorly (Cowie & Harrison, 2016; Wylie & Lyon, 2015).

Validity and reliability are seen as important criteria of teachers' assessment literacy that ensure that learning objectives are reproducible and achieved when designing and implementing AfL activities (Meijer et al., 2023). Divjak et al. (2022) indicate assessment validity as the cornerstone for designing and constructing AfL learning activities as it provides the necessary evidence for informed decision-making that relates to the teaching and learning process. Akib and Ghafar (2015) note reliability as the consistency of marks across assessment replications, having an implication on the validity of the assessment. Hence, a lack of validity and reliability in the AfL activities affects the quality, which indicates inadequate teachers' assessment literacy (Pastore & Andrade, 2019). High-quality AfL tasks inform teachers about their learners' learning process and support teachers in their decision-making and motivate learners to improve their performance. However, research indicates that teachers' assessment practice is still summative-orientated, even though teachers appear to have positive views towards AfL (William, 2017; Yates & Johnson, 2018). Thus, it is essential that teachers are

provided with the necessary support to design and construct meaningful AfL activities to respond to learning needs and support learning in the classroom.

iii) **Feedback**

Morris et al. (2021) indicate feedback as a crucial component of AfL in the teaching and learning process, as both prioritise the gathering, analysis and interpretation of information about the learners' performance. Likewise, Kyaruzi (2019) signifies feedback as a central element of AfL and its added value is founded upon the quality and usefulness of feedback that are provided to learners. The impact of AfL practices depends on teachers' assessment literacy skills and knowledge to design meaningful tasks that inform learners about the gap between expected learning objectives and their status (Kyaruzi et al., 2019). Unfortunately, deficient teachers' assessment literacy affects the quality and value of AfL activities designed and administered, consequently limiting effective and efficient feedback provided to the learners to improve learning. Thus, AfL and feedback are fundamental elements of learning in an Accounting classroom.

Feedback can be either verbal or written (Agricola et al., 2020; Kim & Emeliyanova, 2021). Verbal feedback is defined as positioned within the context of dialogue, and written feedback takes the form of corrections, written comments, marks, targets, questions and strategies, designed to stimulate written dialogue (Morris et al., 2021). Furthermore, written feedback is focused on providing corrective and supplementing information to develop the learners' understanding, rather than to inform teaching (Lee, 2019). Thus, it is necessary that Accounting teachers utilise feedback, whether verbal or written, to monitor learners' progress and provide scaffolding strategies to assist learners in improving their learning (Pat-El et al., 2013; Stiggins, 2005). However, studies indicate that not all feedback that is provided to the learners contributes to improved learning, which limits the usefulness of AfL, as well as feedback to provide precise information on what is wrong and how it can be corrected (Brown et al., 2016; Harris et al., 2014).

RESEARCH METHODOLOGY

This study was located in the transformative paradigm, because it encompassed paradigmatic perspectives that were meant to be inclusive, participatory and emancipatory (Farias et al., 2017; Omodan, 2020). It used qualitative research to focus on and engage Accounting teachers' views, feelings and patterns to answer questions about factors impacting the effective implementation of AfL in the classroom (Thompson et al., 2021). Participatory Action Research (PAR) was utilised as a research design to collaborate and use the action to gather information and implement change within an Accounting classroom. In line with CP, PAR allowed Accounting teachers to work collaboratively towards transformation; thus, encouraging capacity development and building of the participants involved in this study (Cornish et al., 2023).

This study had five participants situated in the Thabo Mofutsanyana District in the Free State Province, selected through purposeful sampling to be part of the research. The

participants consisted of Accounting teachers who had actively taught the subject for more than five years at their respective schools. Also, the participants consisted of two female and three male teachers, and pseudonyms were used for each participant in the data analysis of the study to ensure that there would be no association with the teachers who participated. Maluleke (2015) asserts that purposeful sampling enables a researcher to make the broadest possible generalisations applicable to more significant events; as such, using purposeful sampling resulted in more accurate and reliable information than that which might have been obtained from an entire population. In complying with ethical considerations, permission was obtained from the University of the Free State (Ethical clearance number: UFS-HSD2021/0992/21) and the Free State Department of Education. The participants were invited to participate voluntarily in the study. They were told they were not obligated to participate in the research and were informed they could withdraw from the study at any time, should they wish to do so.

Several data-generation tools, such as focus-group meetings, document analysis and workshops were utilised to collect and capture data. The discussions were centred on the questions:

- i. What are the assessment practices used by Accounting teachers to ensure effective curriculum implementation?
- ii. What factors impact Accounting teachers' effective implementation of AfL in the classroom?

During the focus-group meetings, discussions and deliberations were used to understand the Accounting curriculum implementation using AfL tasks and the challenges that were faced by the participants regarding their assessment practices. In terms of the document analysis, the learners' Accounting workbooks were used to establish the administration of AfL tasks in the classroom. To address the challenges that were identified during the focus-group meetings and the skimming of the learners' workbooks, workshops were organised to train the participants to acquire the required knowledge and skills. Accordingly, a hands-on and practical application of the AfL strategies was organised, and the participants were able to request the necessary assistance in the areas that needed attention in relation to implementing the AfL strategy in their respective classrooms.

Thematic analysis was utilised to analyse the qualitative data, as suggested by Wolcott's (2008) three-part model: (i) description, (ii) analysis, and (iii) interpretation. The data collected from the workshop and focus group meetings were transcribed, coded and arranged into themes that responded to the research question. To ensure the trustworthiness and validity of the findings, a member check was deployed to verify and validate the trustworthiness of the qualitative results. Here, the participants were presented with the data transcripts with the objective of verifying and providing credibility to the data that were presented and eliminating misrepresentation during the data analysis process.

PRESENTATION OF THE FINDINGS

In responding to the research questions, the following themes and subthemes were identified after transcribing the data from the focus-group meetings, document analysis and workshop:

Table 1.

General overview of findings of the research question

Research question	PAR phase	Themes and subthemes
Research question 1: What are the assessment practices used by Accounting teachers to ensure effective curriculum implementation?		1. Assessment in Accounting a) <i>Assessment practices</i>
Research question 2: What factors impact Accounting teachers' effective implementation of AfL in the classroom?	Planning and observation	2. Accounting Pedagogical Content Knowledge a. <i>Accounting content knowledge</i> b. Assessment Literacy c. <i>The need to construct meaningful tasks</i> d. <i>Lack of quality in Accounting tasks</i> 3. Feedback
Research questions 1 & 2	Action Phase	The construction of meaningful tasks

Planning and observation phase

The information relating to the PAR planning and observation phase was generated through focus-group meetings and workshops addressing the factors impacting Accounting teachers' effective implementation of AfL in the classroom.

1. Assessment in Accounting

Assessment in Accounting goes beyond the recording of transactions and bookkeeping to the learners' understanding of concepts and acquiring the necessary skills in analysing and interpreting financial information (Darong & Niman, 2021). The realisation of effective assessment in Accounting necessitates teachers to adjust and adapt their AfL practices to provide support to their learners, strengthen learning, and improve performance in the subject. Without proper AfL practices, tasks and activities are restricted to learners' abilities to enter financial information accurately; thus, depriving learners of the opportunity to acquire requisite knowledge and skills.

During the discussions with the participants under the theme 'Assessment in Accounting', the following theme emerged:

a. **Assessment practices**

During the focus-group discussions, the participants acknowledged the importance of preparing and administering AfL tasks that assisted learners in understanding Accounting concepts to solve financial problems. They indicated the significance of frequently administering these tasks to develop the necessary understanding of the concepts and the application of skills, such as analysis and interpretation. In commenting about the AfL practices executed in their respective teaching environment, Barack commented as follows:

I make practical examples about real-life events to try and see how the learners will answer. So this means that if I teach about the budget, I give them a real-life scenario that the learner will try to relate with. This means that by solving that scenario, the learner is able to apply the principle in real life.

In agreement with Barack, Jabari added the following statement:

The assessment must have questions on problem-solving to see if learners are able to apply what you taught them.

Furthermore, Azizi remarked as follows:

I usually plan my lesson before, then teach learners. In order to ensure that assessment fits in the whole process, I use assessments, such as classwork and weekly tests to assess learners in order to measure whether they have understood.

From these responses, it is evident that the AfL practices implemented in the classrooms are practical and seek to develop the learners' knowledge and skills in Accounting. The different responses recognise assessment in Accounting as a continuous process, and the diverse types of tasks provide the learners with an opportunity to practice and improve competency in the subject (Kruger, 2019).

2. **Accounting pedagogical content knowledge**

AfL, as a significant part of planning fulfils a central role in effective teaching and assessment in the classroom (Molise, 2020). As such, teachers need to have competent expertise to use appropriate methods to adapt content and assessment to meet the learning needs of Accounting learners. Without adequate Accounting pedagogical content knowledge, teachers are unable to select the appropriate teaching and assessment methods, thus affecting learners' performance negatively (Manzi & Moreeng, 2023).

a. **Accounting content knowledge**

During the deliberations, the participants indicated having a significant challenge with the content of Accounting, especially on the topic of the Cash Flow Statement. Teachers need a thorough grounding in the Accounting content to identify errors and misunderstandings in the subject (Jonda & Modise, 2022). They cannot make the crucial connections between the topics, which includes making relevant contextualised examples when explaining the topic to the learners (Modise, 2016). Unfortunately, this has a negative impact on the need to support and strengthen the learning of Accounting, and the learner performance tends to be adverse.

Commenting on the Accounting content knowledge, Jabari commented as follows:

The content of the Cash Flow Statement is a challenge, because in our times when we were studying at school, the Cash Flow Statement was only for higher grades. And as a learner, I was doing standard grade; I was never exposed to the topic. But now I am expected to teach it to the learners and ensure that learners must understand the topic; that is a challenge!

In agreement with Jabari, Malaika commented as follows:

When we were still divided as higher grade and standard grade (sighs), the Cash Flow Statement was only done for learners that were in the higher grade, and the standard grade learners never did the topic. So in tertiary, we only did a summary of it, and when going to the classroom, I'm supposed to master it, in which I lack confidence.

Barack added to this response by saying:

For me, the learners that I teach don't perform well on the topic of Cash Flow Statements, and I think because of the way that I teach it.

Azizi echoed the same sentiments with the other participants and commented:

The attitude towards Cash Flow Statement, just because, as a teacher, I don't understand it thoroughly during preparation, I take it that these learners won't understand. Therefore, in my class, learners know the topic of Cash Flow Statements is very difficult.

From the responses by the participants, it is evident that the teachers are not adequately equipped with the necessary Accounting content knowledge, which negatively impacts the implementation of AfL in the classroom. Without a proper grounding of the content knowledge, the participants will not be able to identify the errors and misunderstanding on the subject, resulting in poor learner performance. Furthermore, Granitz et al. (2021) indicate that teachers with a lack of content knowledge are not able to identify misconceptions, choose the appropriate teaching methods and construct meaningful AfL tasks. Thus, priority ought to be given to teachers with deficient content knowledge so that they are able to support the learners through the effective implementation of AfL.

3. **Assessment literacy**

Assessment literacy deals with teachers' competence to utilise a combination of skills and knowledge to design and implement meaningful AfL tasks to support and strengthen learning (Popham, 2018). In implementing AfL effectively, Accounting teachers need to have the necessary knowledge and skills to be able to construct meaningful AfL tasks that will assist in achieving the aims and objectives of the subject. This includes developing questions that produce evidence about learning, utilising quality assessment instruments that ensure reliability and validity and catering for learners' cognitive, affective, and psychomotor areas. Hence, the findings from the focus-group meetings with the participants indicated the need for Accounting teachers to have proper knowledge and skills to construct meaningful AfL tasks that seek to support learners in gaining the necessary knowledge and skills in the subject.

During the discussions with teachers under the theme of Accounting curriculum and assessment, two sub-themes emerged:

a) The need to construct meaningful AfL tasks

In the discussions with the participants, there is an indication that tasks are constructed by using a 'cut-and-paste approach', whereby the creation of tasks is done with question papers found on the internet. The discussion suggests that only certain information from the question papers is used; however, the level of questioning is not considered. Furthermore, the deliberations suggested their focus of teaching and assessment is on preparing learners for summative assessment, instead of supporting the development of the learners' learning through using meaningful AfL tasks.

Commenting on the construction of meaningful AfL tasks, Azizi commented as follows:

I usually make use of a cut-and-paste approach from the Accounting website of the Free State; then, I construct a question paper using the question papers on that site. I don't check whether it's low, middle, or high order.

In agreement with Azizi, Malaika added the following statement:

The same. I use previous question papers and just give learners. That's how I do it.

Echoing the same sentiments, Barack responded as follows:

I use the Internet, because I will have to go there and get question papers from it. Uhm, the textbook is limited; it doesn't have all that is needed ...

while Jabari commented as follows:

Usually, I would include the simpler ones and then let them write, but that is one of the higher-order I will give to the ones performing well. Meaning that when I do revision for that one, I will cross to that one, because it will be difficult for them. Because those ones that are very fast, they will write it now and then start making noise.

Drawing from the responses by the participants, there is an indication that tasks are constructed by using a 'cut-and-paste approach', whereby the creation of tasks is through question papers found on the internet. These responses suggest that only certain information from the question papers is used; however, the level of questioning is not considered. In essence, these comments by the participants suggest their focus of teaching and assessment is on preparing learners for the summative assessment instead of supporting the development of the learners' learning through using textbook tasks.

Furthermore, the responses indicate that learners who are considered to be "low performers" are given simpler tasks, while the "high performers" are given assessments with higher-order questions, which creates an environment of marginalisation and oppression and contradicts critical pedagogy and AfL principles. Furthermore, an analysis of the Accounting workbooks, as seen in Figure 1, confirms an over-reliance on previous examination question papers, wherein certain sections of the question papers are pasted into the learners' books as either classwork or homework. This over-reliance on question papers by the participants suggests a lack of knowledge to construct meaningful AfL tasks and an urgency to prepare learners for tests and examinations by the teachers. Unfortunately, this contradicts the critical

pedagogy and AfL principles of recognising assessment, not as a mere attachment to pedagogical practice, but as a fundamental part of it.

Figure 1.

Previous examination papers in learners' workbook

ACTIVITY 6
(30 marks)

COMPANIES

You were provided from extracts from the financial statements of Roos Ltd. at the end of February 2014, with the comparison figures of 2013 and some additional information. Roos Ltd. sold a wide range of water bottles to the public.

Calculate the following ratios to the first decimal point.

6.1	Gross profit on sales	(3)
6.2	Mark-up percentage	(3)
6.3	Current ratio	(3)
6.4	Acid test ratio	(3)
6.5	Debtors' collection period in days	(3)
6.6	Debt equity ratio	(3)
6.7	Solvency ratio	(3)
6.8	Return on shareholders' equity	(3)
6.9	Net asset value per share	(3)
6.10	Earnings per share	(3)

EXTRACT FROM THE INCOME STATEMENT FROM ROOS LTD. FOR THE YEAR ENDED 28 FEBRUARY

	2014	2013
Sales (80 % on credit)	12 000 000	8 000 000
Credit sales	453 000	324 000
Depreciation	393 000	917 000
Interest on loan	393 000	917 000
Net profit before tax	393 000	917 000
Income tax	917 000	917 000
Net profit after tax	917 000	917 000

EXTRACT FROM THE BALANCE SHEET FROM ROOS LTD

	2014	2013
ASSETS		
Non-current ratio	2 784 000	2 374 000
Fixed asset	2 031 200	2 274 000
Interest on fixed deposit	133 300	100 000
Current assets	2 648 000	1 088 000
Inventories	884 000	272 000
Trade and other receivables	1 638 000	773 000
Cash and cash equivalents	86 000	43 000
TOTAL ASSETS	5 312 500	3 462 000
SHAREHOLDERS' EQUITY AND LIABILITIES		
Shareholders' equity	3 200 000	1 652 000
Ordinary share capital	2 000 000	1 378 500
Retained income	200 000	273 500
Non-current liabilities	1 200 000	1 000 000
Loan from New York Bank (18% p.a.)	1 200 000	1 000 000
Current liabilities	912 500	810 000
Trade and other payables	912 500	810 000
TOTAL EQUITY AND LIABILITIES	5 312 500	3 462 000

NOTE
Shares were sold at R2 per share.

b) Lack of quality in Accounting tasks

Commenting on the lack of quality in Accounting tasks, Azizi commented as follows:

I normally focus on complexity. I'm failing when it comes to lower-order questions.

In addition, Malaika commented in the following way:

I use previous papers; with that one, everything is assured that everything I'm going to give them is quality. So, I'm not so good in terms of defining whether the quality or levels of questioning are addressed or not, but I will normally use the previous question papers.

Barack comments as follows:

I use a question paper or a textbook, which covers everything in levels of questioning and complexity.

Azizi's comments limit the criteria for ensuring quality in AfL tasks to a "focus on complexity", which tends to contradict their initial statement of "I don't check whether it's low, middle or high order". Azizi further mentions that "I'm failing when it comes to lower-order questions", suggesting that the basic thinking skills of learners, such as understanding and application may not be developed. This deficient use of lower-order thinking skills may lead to the development of misunderstandings and misinterpretations of the Accounting content by the teacher, leading to memorisation and recall by the learners. Additionally, Malaika's response is consistent with the initial statement, as they continue to mention that "I use previous papers". However, it suggests a need to equip the Accounting teachers with knowledge and skill to construct a paper that ensures quality. The statement confirms this, "I'm not so good in terms of defining whether the quality or levels of questioning are addressed or not."

Barack agrees with Malaika; however, Barack tends to be contradictory in his statement, as he initially mentioned that "the textbook is limited", but continues to mention that now "I use a question paper or a textbook, which covers everything in levels of questioning and

complexity". Accordingly, Accounting teachers ought to be equipped with the knowledge and skills to construct quality AfL tasks to assist learners in being self-fulfilled and leading meaningful lives in society and the economy. Through their narrations, the participants indicated that they either did not have any knowledge of Bloom's taxonomy or clearly neglected it, which violates the AfL principles of designing meaningful assessments that promote effective learning.

4. **Feedback**

Feedback is considered a fundamental component of teaching and learning in an Accounting classroom (Morris et al., 2021). The participants indicated the value of feedback as being able to identify the learners' weaknesses and devising scaffolding strategies toward closing the learning gaps. During the discussions, the participants commented as follows on the use of feedback in the classroom:

Azizi:

Through doing corrections. It is like a lesson, I'll be standing and asking questions, and the learners will be answering the questions. I will only provide an answer if the learners cannot do it themselves. But that's how I provide feedback to my learners.

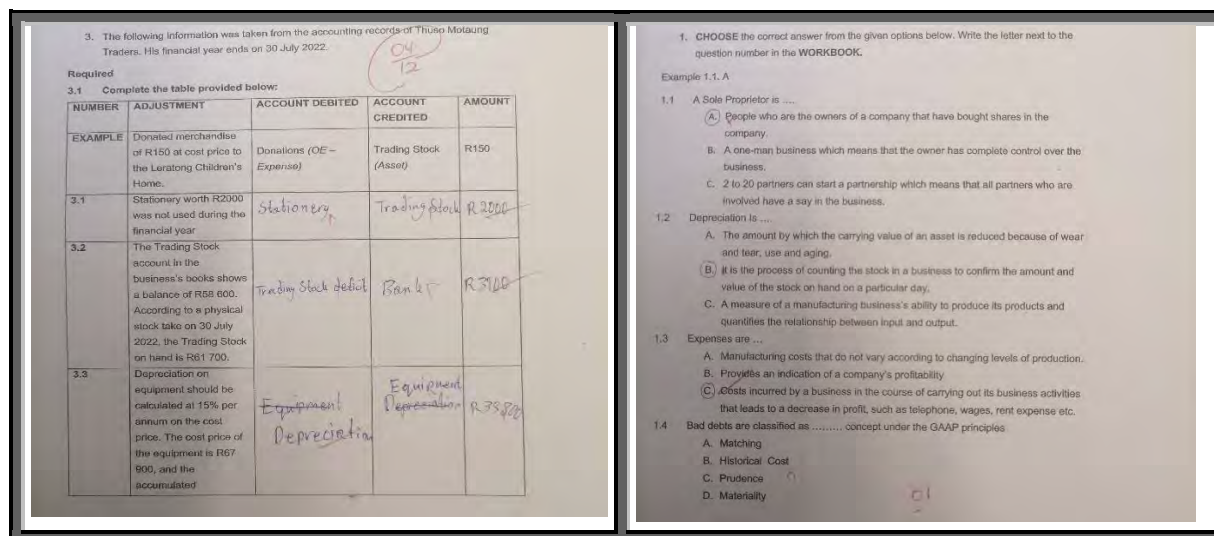
In agreement, Barack added the following comment:

In most cases, I will circle the point that made a learner get the answer incorrect. For instance, they will say one person is in charge of stocktaking and all of the bookkeeping and we know that there should be a separation of duties. So, I will look for where the learner went wrong; I will circle it to show where they lost the marks.

Drawing from the comments made by the participants, it is evident that both verbal and written feedback is utilised to provide corrective and additional information to develop an understanding (Lee, 2021). The feedback is used to monitor the learners' progress and devise the necessary scaffolding strategies to assist the learners in improving their learning. However, an analysis of the learners' workbooks contradicted the comments shared by the participants, as there was no evidence of comments or circling on the learners' work, nor were there any corrections written by the learners in the workbooks, although the work was marked. Unfortunately, this deprives the learners of the opportunity to use feedback effectively to close the gap between the expected learning objectives and improve their performance in the topic concerned (Kyaruzi et al., 2019).

Figure 2.

Extract from learners' workbook



Action phase

The PAR action phase was arranged to address the challenges identified in the planning and observation phase. Data were collected by means of a workshop to equip the Accounting teachers with the knowledge and skills to overcome the challenges that are experienced in the implementation of AfL in the classroom.

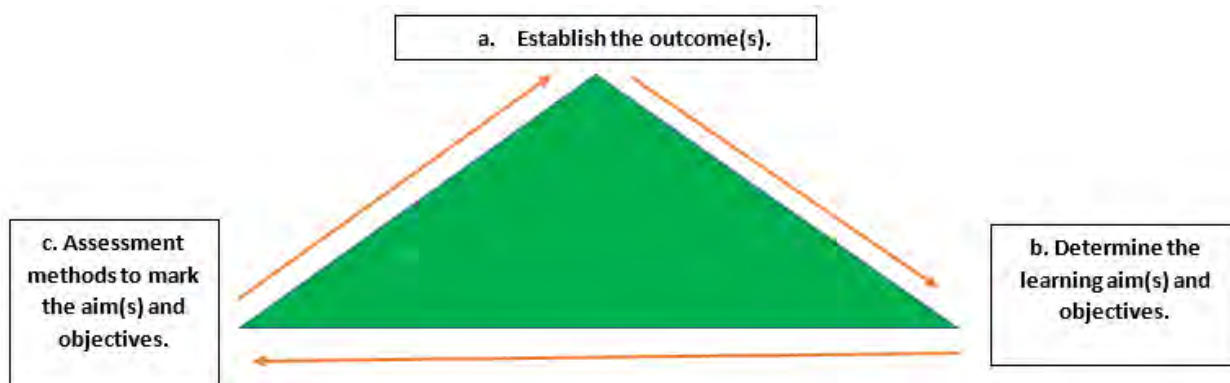
The construction of meaningful tasks

The information relating to the construction of meaningful AfL tasks was aligned to address the identified challenges of lack of knowledge and skills to design AfL tasks, limited quality in the AfL tasks and making a contribution to the existing participants' subject and pedagogical content knowledge. The workshop was aimed at empowering and developing the participants, and through PAR, a bottom-up approach was utilised to encourage participation and shared opinions to address the challenges identified above. During the workshop, the participants agreed to a three-step process of designing quality AfL tasks; thus, permitting them to take ownership of their training and professional development.

The three-step process utilised in the workshop, is outlined below:

Figure 3.

Three-step process of designing AfL tasks



The participants had to decide on the significant learning that the learners had to achieve at the end of their learning. Guided by the Curriculum Assessment Policy Statement (CAPS) document, the team of participants used the annual teaching plan to establish the necessary topic and content that had to be taught for a specific week. From establishing the outcomes of AfL tasks, as guided by the CAPS document, the participants had to establish the specific aim(s) and objectives of the lesson and the tasks. Here, the participants had the opportunity to define the learning aims from their perspectives and interpretation of the CAPS document, outline the benefits and articulate the required knowledge, skills, values and attitudes to be acquired by the learners at the end of learning.

In terms of the assessment methods, AfL principles specify that the assessment process ought to be central to the teaching executed by the Accounting teachers, meaning that AfL tasks influence teaching and not the other way around. During this stage, the participants had to decide on the methods of assessment wherein the aim(s) and objectives of the established outcomes would be achieved. The participants decided to construct three informal tasks using Bloom's taxonomy, by which the basic, middle-order and higher-order thinking skills would be accommodated. The participants decided to have a pre-task to assist in determining the prior learning experience of the learners, a main task to be administered after the delivery of a lesson and a post-task to establish the comprehension of the learners and to close the learning gaps.

The workshop provided the participants with the fundamental knowledge and skills to construct quality AfL tasks that sought to develop the learners in acquiring the necessary skills and knowledge in Accounting. Furthermore, AfL principles, together with CP, allowed the participants an opportunity to be empowered with the necessary skills and knowledge to design AfL tasks to ensure educational prospects to transform the learners' lives. Thus, PAR afforded the participants a space to acquire the expertise to overcome the challenges that Accounting teachers in the classroom experience.

DISCUSSION

The study intended to explore the Accounting teachers' effective implementation of AfL in the classroom. Based on the analysed data, we discovered that Accounting teachers are confronted with numerous factors that impact the effective implementation of AfL, which include insufficient pedagogical content knowledge, deficiency of the necessary assessment literacy and unproductive feedback provided to learners. Firstly, the study discovered that teachers were not adequately equipped with the necessary Accounting content knowledge, which affects the implementation of AfL in the classroom. Without the required content knowledge, teachers cannot make the crucial connections between the topics, identify errors, or provide support to the learners to strengthen their learning and improve performance (Jonda et al., 2022; Modise, 2016). This affects the aim of CP, which is to raise awareness and rejection as the teachers struggle to implement AfL effectively in the classes to emancipate, empower and transform the learners' lives (Agnello et al., 2020).

Secondly, although the assessment practices that were used in the classroom were practical and aimed to support learning, teachers displayed an over-reliance on previous examination question papers. This was evident through their inability to plan and design meaningful AfL tasks that would suit the context of their learners and assist in the development of learning. The over-reliance on previous question papers indicates that the teachers lacked the necessary assessment literacy, as the assessment practices were still summative processes, even though the teachers appeared to have positive views towards AfL (William, 2017; Yates & Johnston, 2018). Thus, the AfL, CAPS and CP principles were contradicted as the assessment tasks were limited to memorisation and repetition of facts, instead of solving real-life problems and injustices in the communities to improve welfare (Brown, 2019; Chan, 2023).

Thirdly, it was discovered that teachers had indicated the use of feedback as a means to provide corrective and supplementary information to develop and strengthen understanding, however, the analysis in the workbooks contradicted the statements by the teachers. There was no evidence of comments in the learners' workbooks, nor was there evidence of corrections done by the learners, which unfortunately resulted in the compromise of the quality and usefulness of feedback. Lacking the necessary assessment literacy skills to design meaningful AfL tasks, both the teachers and learners will not be informed about the gap between expected learning and status (Kyaruzi et al., 2019). This contradicts the principles of CP to transform the marginalised and oppressed, which are the learners, to move from being objects of education to subjects of autonomy and emancipation (Freire, 2018).

Lastly, the data generated during the action phase displayed the willingness and commitment that the teachers had to overcome the challenges that they faced in implementing AfL in their Accounting classrooms. Here, teachers were afforded an opportunity to develop an appropriate system of constructing quality AfL tasks that sought to equip learners with the knowledge, skills and values, as guided by the CAPS policy document. Teachers had hands-on experience in selecting resources, such as textbooks and previous question papers to construct AfL tasks that were valid and reliable. It was evident that through providing Accounting teachers with an opportunity to engage in a workshop, wherein their professional gaps were improved, teachers felt empowered and transformed in their thinking and attitude in implementing AfL in their classrooms. Thus, continued support and professional development are necessary to assist teachers in overcoming the challenges they experience in implementing AfL in an Accounting classroom.

CONCLUSION and RECOMMENDATIONS

Based on the participants' engagements and voices, there is a need to train and develop Accounting teachers with the necessary knowledge and skills to implement AfL effectively in the classroom. Through consistent training and workshops, teachers will be empowered and transformed in their thinking and attitudes, relating to the implementation of AfL. The article recommends the development of programmes that seek to equip and empower Accounting

teachers around AfL. These programmes ought to be developed by Department of Basic Education officials, higher education experts and other relevant stakeholders to empower and strengthen the knowledge and skills of Accounting teachers. Furthermore, through functional professional learning communities, teachers may work collaboratively to support and develop each other toward effectively implementing the curriculum, thus minimising the gaps in teaching and assessment.

It is essential to note that the research study was limited to five schools and five teachers in the Thabo Mofutsanyana district in the Free State Province, South Africa. Although the research study may be extended to other Accounting teachers with similar contexts, generalisations must be made with judiciously, as this may not necessarily represent what is taking place in all other Accounting classrooms in the province. A follow-up study is recommended wherein a larger sample from various districts could acquire a more representative picture of the challenges experienced by Accounting teachers in implementing AfL.

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